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Financing of the United Nations Transitional Administration for Eastern Slavonia, Baranja and Western Sirmium and the Civilian Police Support Group

Financing of the Civilian Police Support Group

Report of the Secretary-General

Summary

The present report contains the financial performance report of the Civilian Police Support Group for the period from 1 July 1998 to 30 June 1999. The General Assembly, by its resolution 52/244 of 26 June 1998, appropriated an amount of $7,483,160 gross ($6,994,260 net) for the same period.

Expenditures for the period totalled $6,606,000 gross ($6,099,300 net), resulting in an unencumbered balance of $877,160 gross ($894,960 net).

The unencumbered balance resulted mainly from staff vacancies, early repatriation of civilian police, the availability of some supplies from the United Nations Transitional Administration for Eastern Slavonia, Baranja and Western Sirmium (UNTAES) stock and the use of the mission's vehicles to transport equipment to the United Nations Logistics Base at Brindisi, Italy.

In addition, by its resolution 53/234 of 8 June 1999, the General Assembly authorized the Secretary-General to utilize an amount of $601,200 gross ($541,500 net) from the resources provided for the period ending 30 June 1998 in order to meet the cost of completing the liquidation of UNTAES as well as the final audit. Actual expenditures amounted to $614,000 gross ($535,000 net). The total cost can be met with the unencumbered balance for the current reporting period, resulting in an adjusted unencumbered balance of $263,160 gross ($359,960 net).

The action to be taken by the General Assembly in connection with the financing of the missions is contained in paragraph 13 of the present report.

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Contents

		Paragraphs	Page
I.	Introduction	1–5	3
II.	Implementation of the budget	6–10	3
III.	Financial performance report for the period from 1 July 1998 to 30 June 1999	11–12	4
IV.	Action to be taken by the General Assembly at its fifty-fourth session	13	6
Annexes			
I.	Financial performance report for the period from 1 July 1998 to 30 June 1999: summary statement		7
II.	Supplementary information on significant variances		9
III.	Planned and actual deployment of personnel for the period from 1 July 1998 to 30 June 1999		12
IV.	Apportionment and expenditure for the period from 1 July 1998 to 30 June 1999		13

I. Introduction

1. The mandate of the United Nations Transitional Administration for Eastern Slavonia, Baranja and Western Sirmium (UNTAES) terminated on 15 January 1998 in accordance with Security Council resolution 1120 (1997) of 14 July 1997.

2. By its resolution 1145 (1997) of 19 December 1997, the Security Council established the Civilian Police Support Group for a single nine-month period ending 15 October 1998. By the same resolution, the Council decided that the Support Group would assume responsibility for those UNTAES personnel and United Nations-owned assets needed for its use in the fulfilment of its mandate.

3. The budget for the maintenance of the Civilian Police Support Group for the period from 1 July to 15 October 1998 and its liquidation thereafter was set out in the report of the Secretary-General dated 23 February 1998 (A/52/801) and amounted to $7,121,400 gross ($6,632,500 net). It provided for the maintenance of 180 police, 53 international staff and 165 locally recruited staff.

4. The Advisory Committee on Administrative and Budgetary Questions, in its report dated 31 March 1998 (A/52/859, para. 25), recommended that the General Assembly appropriate $7.1 million for the period from 1 July 1998 to 30 June 1999. The Assembly, in its resolution 52/244 of 26 June 1998, appropriated $7,483,160 gross ($6,994,260 net) for the maintenance of the Support Group for the period from 1 July to 30 November 1998, inclusive of $383,160 for the support account for peacekeeping operations. This amount has been assessed on Member States. In the same resolution, the Assembly decided to continue to use the Special Account for UNTAES for the Support Group beginning 16 January 1998.

5. By its resolution 53/234 of 8 June 1999, the General Assembly authorized the Secretary-General to utilize an amount of $601,200 gross ($541,500 net) from the resources provided for the period ending 30 June 1998 in order to meet the cost of completing the liquidation of UNTAES as well as the final audit of the mission.

II. Implementation of the budget

6. Information on the operations of the Support Group and on the situation on the ground during the period under review is contained in the reports of the Secretary-General to the Security Council dated 23 September (S/1998/887) and 27 October 1998 (S/1998/1004).

7. The successful implementation of the political mandate, the stable security situation in the region and the timely conclusion of the Support Group's mandate resulted in a smooth transition of responsibilities from the Support Group to the Organization for Security and Cooperation in Europe (OSCE). The vacancy rate of 35 per cent for civilian police and the transfer of 60 civilian police to OSCE largely account for the unutilized balance of $759,500 under civilian police costs.

8. The vacancy rate for international staff was 21 per cent. Although there was an average vacancy rate of 3 per cent for local staff between 1 July and 31 October 1998, 13 additional staff were employed in November 1998 to complete the liquidation tasks. Additional requirements under international and local staff resulted primarily from the inclusion of expenditure for the continued UNTAES liquidation. The deployment of 29 local staff against the budgeted 16, in November 1998, to pack equipment and load trucks in view of the onset of early winter conditions, also contributed to the higher expenditure. Final payments for the commutation of annual leave and repatriation grants, made at the time of termination of contracts, also contributed to the higher expenditure.

9. The availability of some supplies from UNTAES stock and the use of the mission's vehicles to transport equipment for shipment to the United Nations Logistics Base at Brindisi, Italy, resulted in a reduction under operational requirements.

10. Expenditures totalling $614,000 gross ($535,000 net) were incurred for the liquidation of UNTAES. This amount exceeded the resources authorized by the General Assembly by $12,800 gross ($6,500 net). As a result of the reduced requirements mentioned above, it was possible to absorb the total cost of completing the UNTAES liquidation with the resources provided for the Civilian Police Support Group.

III. Financial performance report for the period from 1 July 1998 to 30 June 1999

11. As indicated in table 1 below, from the appropriation of $7,483,160 gross ($6,994,260 net) for the period from 1 July 1998 to 30 June 1999 for the maintenance and liquidation of the Support Group, expenditures amounted to $6,606,000 gross ($6,099,300 net), including $27,000 in unliquidated obligations. The resulting unencumbered balance of $877,160 gross ($895,000 net) represents, in gross terms, some 12 per cent of the amount appropriated. However, the unencumbered balance has been reduced by expenditures incurred for the extension of the UNTAES liquidation amounting to $614,000 gross ($535,000 net), including $48,000 in unliquidated obligations (see table 2). This amount has been included in the total expenditure for the reporting period, resulting in an unutilized balance of $263,160 gross ($359,960 net) (see table 3). Annex I to the present report contains the financial performance information for the reporting period by budget line item, with supplementary information on significant variances presented in annex II. Annex IV contains a chart showing apportionment and expenditure by main budget groups.

Table 1
Apportionment and expenditure (Support Group)
(Thousands of United States dollars)

Category of expenditure	*Apportionment*	*Expenditure*[a]	*Variance*
Military personnel	–	–	–
Civilian personnel	5 368.7	4 895.0	473.7
Operational requirements	1 231.9	750.7	481.2
Other programmes	10.5	9.0	1.5
United Nations Logistics Base at Brindisi	–	61.4	(61.4)
Support account for peacekeeping operations	383.2	383.2	–
Staff assessment	488.9	506.7	(17.8)
Gross requirements	**7 483.2**	**6 606.0**	**877.2**
Income from staff assessment	(488.9)	(506.7)	17.8
Net requirements	**6 994.3**	**6 099.3**	**895.0**
Voluntary contributions in kind (budgeted)	–	–	–
Voluntary contributions in kind (non-budgeted)	–	–	–
Total resources	**7 483.2**	**6 606.0**	**877.2**

[a] Includes $27,000 in unliquidated obligations.

Table 2
Expenditure (UNTAES)
(Thousands of United States dollars)

Category of expenditure	*Expenditure*[a]
Civilian personnel	487.0
Operational requirements	48.0
Staff assessment	79.0
Gross requirements	**614.0**
Income from staff assessment	(79.0)
Net requirements	**535.0**
Voluntary contributions in kind (budgeted)	–
Voluntary contributions in kind (non-budgeted)	–
Total resources	**614.0**

[a] Includes $48,000 in unliquidated obligations.

Table 3
Apportionment and expenditure (consolidated)
(Thousands of United States dollars)

Category of expenditure	*Apportionment*	*Expenditure*[a]	*Variance*
Military personnel	–	–	–
Civilian personnel	5 368.7	5 382.0	(13.3)
Operational requirements	1 231.9	798.7	433.2
Other programmes	10.5	9.0	1.5
United Nations Logistics Base at Brindisi	–	61.4	(61.4)
Support account for peacekeeping operations	383.2	383.2	–
Staff assessment	488.9	585.7	(96.8)
Gross requirements	**7 483.2**	**7 220.0**	**263.2**
Income from staff assessment	(488.9)	(585.7)	96.8
Net requirements	**6 994.3**	**6 634.3**	**360.0**
Voluntary contributions in kind (budgeted)	–	–	–
Voluntary contributions in kind (non-budgeted)	–	–	–
Total resources	**7 483.2**	**7 220.0**	**263.2**

[a] Includes $75,000 in unliquidated obligations.

12. Information on the deployment of personnel during the reporting period is given in table 4 and annex III.

Table 4

Authorized staffing, incumbency and vacancy rates for military and civilian personnel for the period from 1 July 1998 to 30 June 1999

Personnel category	*Authorized strength*	*Actual strength (average)*	*Vacancy rate (percentage)*
Military observers	–	–	–
Military contingents	–	–	–
Civilian police	180	117	35
International staff	53	35	21
Local staff	165	118	(11)
United Nations Volunteers	–	–	–

IV. Action to be taken by the General Assembly at its fifty-fourth session

13. **The actions to be taken by the General Assembly in connection with the financing of the Support Group are:**

(a) A decision on the treatment of the unencumbered balance of $263,160 gross ($359,960 net) for the period from 1 July 1998 to 30 June 1999;

(b) A decision on the treatment of the remaining unencumbered balance of $601,200 gross ($541,500 net) for the period ending 30 June 1998.

Annex I

Financial performance report for the period from 1 July 1998 to 30 June 1999: summary statement

(Thousands of United States dollars)

Category of expenditure	*(1)* *Apportionment*[a]	*(2)* *Non-recurrent expenditures*	*(3)* *Total expenditures (inclusive of non-recurrent expenditures)*[b]	*(4) = (1-3)* *Variance*
I. Military personnel				
1. Military observers	-	-	-	-
2. Military contingents	-	-	-	-
3. Other requirements pertaining to military personnel	-	-	-	-
Total, category I	-	-	-	-
II. Civilian personnel				
1. Civilian police	2 364.6	-	1 605.1	759.5
2. International and local staff	3 004.1	-	3 776.9	(772.8)
3. United Nations Volunteers	-	-	-	-
4. Government-provided personnel	-	-	-	-
5. Civilian electoral observers	-	-	-	-
Total, category II	**5 368.7**	-	**5 382.0**	**(13.3)**
III. Operational requirements				
1. Premises/accommodation	204.0	-	102.9	101.1
2. Infrastructure repairs	-	-	-	-
3. Transport operations	344.9	-	65.9	279.0
4. Air operations	-	-	-	-
5. Naval operations	-	-	-	-
6. Communications	189.3	-	66.6	122.7
7. Other equipment	-	-	0.3	(0.3)
8. Supplies and services	303.7	-	533.8	(230.1)
9. Air and surface freight				
(a) Transport of contingent-owned equipment	-	-	-	-
(b) Commercial freight and cartage	190.0	-	29.2	160.8
Subtotal, line 9	**190.0**	-	**29.2**	**160.8**
Total, category III	**1 231.9**	-	**798.7**	**433.2**

	(1) Apportionment[a]	(2) Non-recurrent expenditures	(3) Total expenditures (inclusive of non-recurrent expenditures)[b]	(4) = (1-3) Variance
IV. Other programmes				
1. Election-related supplies and services	-	-	-	-
2. Public information programmes	10.5	-	9.0	1.5
3. Training programmes	-	-	-	-
4. Mine-clearing programmes	-	-	-	-
5. Assistance for disarmament and demobilization	-	-	-	-
Total, category IV	**10.5**	**-**	**9.0**	**1.5**
V. United Nations Logistics Base at Brindisi	-	-	**61.4**	**(61.4)**
VI. Support account for peacekeeping operations	**383.2**	-	**383.2**	-
VII. Staff assessment	**488.9**	-	**585.7**	**(96.8)**
Gross requirements, categories I-VII	7 483.2	-	7 220.0	263.2
VIII. Income from staff assessment	**(488.9)**	-	**(585.7)**	**96.8**
Net requirements, categories I-VIII	6 994.3	-	6 634.3	360.0
IX. Voluntary contributions in kind (budgeted)	-	-	-	-
X. Voluntary contributions in kind (non-budgeted)	-	-	-	-
Total	**7 483.2**	**-**	**7 220.0**	**263.2**

[a] Based on appropriation provided in General Assembly resolution 52/244

[b] Includes expenditures totalling $614,200 gross ($535,000 net) in respect of the liquidation and final audit of UNTAES.

Annex II

Supplementary information on significant variances

Civilian personnel

Apportionment: $5,368,700; expenditure: $5,382,000; variance: ($13,300)

1. Additional requirements of $13,300 under civilian personnel resulted from additional expenditures amounting to $772,800 under international and local staff, which were partially offset by the reduced requirement of $759,500 under civilian police.

Civilian police

Apportionment: $2,364,600; expenditure: $1,605,100; variance: $759,500

2. The main factor contributing to the unutilized balance of $759,500 under civilian police was the reduced deployment of personnel as a result of the transfer of 60 police to the Organization for Security and Cooperation in Europe (OSCE) on 16 October 1998. It was originally estimated that the repatriation of the police would not be completed until 31 October 1998. The budget provided for 22,140 person-days, while actual person-days recorded were 14,386, resulting in savings for mission subsistence allowance. Furthermore, travel requirements were reduced owing to the transfer referred to above as well as the fact that the actual cost for a one-way trip was $1,193 against a budgeted amount of $2,000.

International and local staff

Apportionment: $3,004,100; expenditure: $3,776,900; variance: ($772,800)

3. With regard to international and local staff, additional requirements in the amount of $772,800 were attributable mainly to costs relating to the continued liquidation of the United Nations Transitional Administration for Eastern Slavonia, Baranja and Western Sirmium (UNTAES), which amounted to $487,000. Additional requirements of $285,800 in respect of the Support Group were due to payments for commutation of annual leave and repatriation costs for mission appointees upon termination of their contracts as well as overtime. It was necessary to deploy additional local staff and pay overtime for staff involved in packing equipment and loading trucks owing to exigencies related to the liquidation of the mission.

Operational requirements

Apportionment: $1,231,900; expenditure: $798,700; variance: $433,200

4. The unutilized balance of $433,200 under this heading resulted from unutilized balances totalling $663,600 for premises/accommodation ($101,100), transport operations ($279,000), communications ($122,700) and air and surface freight ($160,800), which were partially offset by additional requirements of $230,400, for other equipment ($300), and for supplies and services ($230,100).

Premises/accommodation

Apportionment: $204,000; expenditure: $102,900; variance: $101,100

5. The unutilized balance of $101,100 under this heading is due to the use of containers no longer required by police officers for offices at the mission's headquarters, which resulted in reduced requirements for rental of premises and utilities. Furthermore, mission personnel rather than private contractors made repairs to government-provided premises before returning them to the Government. The expenditure of $102,900 includes $200 for the rental of premises for the continuation of the UNTAES liquidation.

Transport operations

Apportionment: $344,900; expenditure: $65,900; variance: $279,000

6. The availability of spare parts and large amounts of fuel held in tanks from UNTAES outstations resulted in an unutilized balance of $279,000 under transport operations. Also, the mission's vehicles, instead of rented vehicles as originally planned, were used to transport personnel during repatriation.

Communications

Apportionment: $189,300; expenditure: $66,600; variance: $122,700

7. The unutilized balance of $122,700 under communications was due mainly to the availability of spare parts from UNTAES as well as reduced requirements for commercial communications as a result of the early transfer of 60 civilian police to OSCE.

Other equipment

Apportionment: none; expenditure: $300; variance: ($300)

8. Requirements of $300 under this heading related to the purchase of spare parts for office equipment that were not available from stock.

Supplies and services

Apportionment: $303,700; expenditure: $533,800; variance: ($230,100)

9. Additional requirements of $230,100 under supplies and services were attributable to services related to the closing of the mission, such as the receipt and inspection of equipment, security services to safeguard equipment shipped to Brindisi and the final audit. Expenditures for audit services amounted to $121,600, consisting of $73,800 for the Support Group and $47,800 for UNTAES.

Air and surface freight

Apportionment: $190,000; expenditure: $29,200; variance: $160,800

10. The unutilized balance of $160,800 under this heading was due mainly to the use of the mission's personnel and trucks for the shipment of equipment to Brindisi.

Other programmes

Public information programmes

Apportionment: $10,500; expenditure: $9,000; variance: $1,500

11. The unutilized balance of $1,500 resulted from the availability of some supplies from UNTAES stock.

United Nations Logistics Base at Brindisi

Apportionment: none; expenditure: $61,400; variance: ($61,400)

12. The expenditure of $61,400 represents the prorated share of the Support Group for the cost of maintaining the United Nations Logistics Base at Brindisi for the reporting period, in accordance with General Assembly resolution 52/1 B of 26 June 1998.

Staff assessment

Apportionment: $488,900; expenditure: $585,700; variance: ($96,800)

13. Additional requirements of $96,800 resulted from expenditures of $79,000 relating to the continued UNTAES liquidation as well as payments for the commutation of annual leave and overtime.

Income from staff assessment

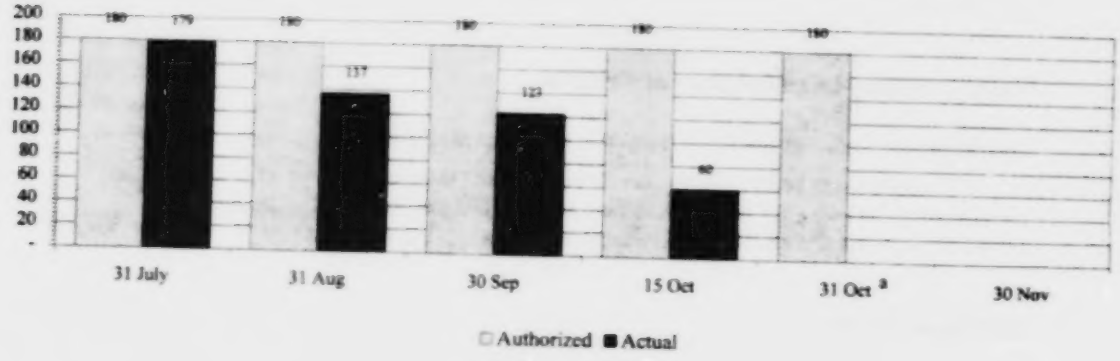
Apportionment: ($488,900); expenditure: ($585,700); variance: $96,800

14. This amount is derived from staff assessment (see para. 13).

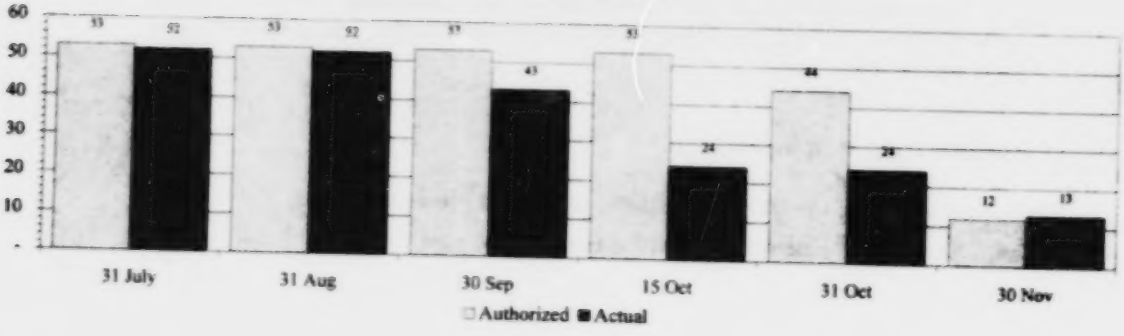
Annex III

Planned and actual deployment of personnel for the period from 1 July 1998 to 30 June 1999

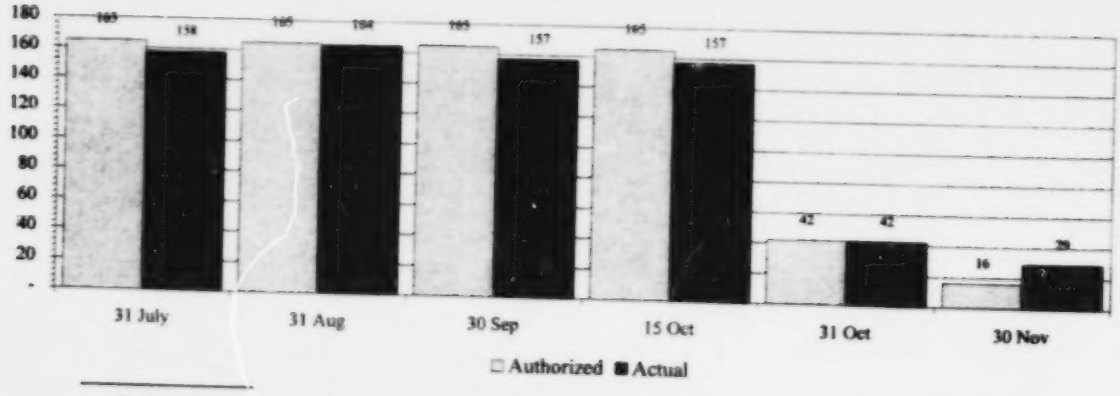
1. Civilian police



2. International staff



3. Local staff



[a] Sixty police transferred to the Organization for Security and Cooperation in Europe on 16 October 1999.

Annex IV

Apportionment and expenditure for the period from 1 July 1998 to 30 June 1999